



**Islamic Republic Of Afghanistan  
Kabul Municipality**



**REVENUE DEPARTMENT**

**DEPARTMENT TERMS OF REFERENCE**

H. E Mohammad Yonus Nawandesh

Signature: \_\_\_\_\_



# Islamic Republic Of Afghanistan Kabul Municipality



## 1. Department Purpose:

The Revenue Department is mandated to:

- Help KM provide better services/facilities to the citizens by generating revenue and exploring new methods of revenue generation.
- Administering the revenue system with the principles of honesty, efficiency and fairness.

## 2. Department Objectives:

- Collecting fees/tax according to the rules and regulations approved in the Revenue Law.
- Assisting in the economic development through imposing fees initiatives, which will enable KM to remain competitive among other government entities. Revenue shall be collected through the followings methods but shall not be restricted:
  - City/urban services fees
  - Tahjaye, sales and rent of municipal properties
  - Registration fee on transferring of immovable properties
  - Charitable donations / grants of persons and organizations
  - Unconditional financial, logistical and technical from international organizations and foreign countries
  - Advertisement charge
  - Sale of publications
  - User fees from vehicles for coming and going through the city ways
  - Fees for issuing the licenses referred to in Article 24, Clause 6 and 7, of this law
  - Engineering and construction services fees
  - Fees for use of public and private historical and entertainment places
  - Tahjaye for municipal parking and bus-stops
  - Fees for the privilege given according to a separate by-law
  - Fees on the privilege of use of the public properties and city space by telecommunication, electricity and water supply networks”

## 3. Department Scope and Responsibilities:

### Budget Preparation and Approval

- Preparation of Budget
- Estimating and Determining the Revenues and Expenditures.
- Develop Procedures Preparation and Submission of Budget Proposal
- Develop Contents of The Budget
- Overview
- Develop Revenues and Expenditure Plan
- Provision of Information Concerning Assets and Liabilities
- Preparation of Financial Statistics
- Appropriations Adopted in the Annual Budget
- Funding of Appropriations



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- Compliance with Annual Budget Procedures

### Execution of Appropriations

- Appropriation
- Deliberation of the Budget
- Preparing Un-Consolidated Budget
- Temporary Appropriations
- Revision of Appropriations
- Amendments of Appropriations
- Refunds of Expenditures

### Accounting and Control of the Budget

- Publication of the Budget
- Classification of the Budget Records
- Progress Report on the Budget
- Final Report on the Budget
- Budget Overview Information
- Revenue and Expenditure Report
- Assets and Liabilities Information
- Independent Audit
- Reporting to the National Assembly
- Audit Powers of the Ministry of Finance

### Final Provision

- The Responsibility of the Authorities and Employees of Administration
- Oversight of the Budget and the Treasury
- Exceptions
- Entry into Force

### 4. Department *Tashkil*;

### 5. Reporting:

Department of Revenue is working under close supervision of the Kabul Mayor. As per the Revenue Law, it cannot operate under anyone else's supervision and should directly report to the Mayor.

### 6. Liaison:

### Annexes

Job Descriptions